

No. 11593.

IN THE

United States Circuit Court of Appeals

FOR THE NINTH CIRCUIT

J. GERBER HOOFNEL,

Petitioner,

vs.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

ON PETITION FOR REVIEW OF THE DECISION OF THE
TAX COURT OF THE UNITED STATES

REPLY BRIEF FOR PETITIONER.

FILED

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Preliminary Statement.

The first question presented in this case is the same question which is presented to this Court in *Downs v. Commissioner*, No. 11578, and is presented upon indistinguishable facts. For the sake of convenience and brevity the petitioner adopts and incorporates herein by reference the argument made on behalf of the petitioner in his brief in *Downs v. Commissioner, supra*.

As to second question in this case, petitioner has nothing to add to what he has said in his opening brief.

Conclusion.

The decision of the Tax Court should be reversed.

Respectfully submitted,

ROBERT A. WARING,

Attorney for Petitioner.

September 3, 1947.